Amend **CSHB 2496** (house committee printing) by adding the following appropriately numbered SECTIONS to the bill and renumbering subsequent SECTIONS accordingly:

SECTION ____. Section 11.20(j), Tax Code, is amended to read as follows:

(j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than 15 [~~six~~] years if the tract of land does not exceed three acres or for more than 10 years if the tract of land exceeds three acres. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than five [~~three~~] years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

SECTION ____. Sections 11.201(a) and (e), Tax Code, are amended to read as follows:

(a) If land is sold or otherwise transferred to another person in a year in which the land receives an exemption under Section 11.20(a)(6), an additional tax is imposed on the land equal to the tax that would have been imposed on the land had the land been taxed for each of the seven [~~five~~] years preceding the year in which the sale or transfer occurs in which the land received an exemption under that subsection, plus interest at an annual rate of seven percent calculated from the dates on which the taxes would have become due.

(e) The sanctions provided by Subsection (a) do not apply if the sale or transfer occurs as a result of:

(1) a sale for right-of-way;

(2) a condemnation;

(3) a transfer of property to the state or a political subdivision of the state to be used for a public purpose; [~~or~~]

(4) a transfer of property to a religious organization that qualifies the property for an exemption under Section 11.20 for the tax year in which the transfer occurs; or

(5) a transfer of property to an educational, religious, charitable, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1986.